

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

AS PASSED BY THE

One Hundredth Legislature

OF THE

STATE OF MAINE

Published by the Director of Legislative Research in accordance with  
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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

As Passed by the One Hundredth Legislature

**1961**

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## Chapter 58

### AN ACT Relating to the Tax on Interim Rental of Property Purchased for Resale.

*Be it enacted by the People of the State of Maine, as follows:*

R. S., c. 17, § 4-B, additional. Chapter 17 of the Revised Statutes is amended by adding a new section to be numbered 4-B, to read as follows:

'Sec. 4-B. Tax on interim rental of property purchased for resale. Every person making a purchase for resale or use in this State and other than at casual sale of any article of tangible personal property as to which no sales tax has been paid pursuant to this chapter and renting it to another in this State shall be liable for a use tax thereon as provided in section 4 based on the purchase price thereof unless such renting is while holding it for resale and unless within 30 days after first so renting it he certifies in writing to the Tax Assessor on a form prescribed and furnished by the Tax Assessor that such article was purchased by him for resale. A tax is imposed at the same rate as that provided in the case of sales taxes by section 3 upon all rentals received by such person for use of the article covered by such certification; and if such person thereafter makes any use of, or disposes of, such article other than by renting it to others or by making a sale thereof which is subject to a sales tax or by holding it for such sale, he shall be liable for a use tax thereon as provided in section 4 based on the purchase price paid therefor by him less the aggregate amount of tax paid pursuant to this section on the rentals thereof. The tax on rentals imposed by this section shall be subject to the provisions of section 5 and all other pertinent provisions of this chapter and for the purposes thereof shall be treated the same as the sales tax imposed by section 3 with the rentor deemed to be the retailer, the rentals deemed to be the sale price, and the rentee deemed to be the purchaser and consumer. Any certification under this section shall cover one article only with its attachments and accompanying accessories, if any. The term "renting" as used in this section shall include renting, letting, leasing and chartering and the term "rentals" as used in this section shall include any receipts derived from the use of any such article covered by any such certification.'

Effective September 16, 1961

## Chapter 59

### AN ACT Relating to Poll Taxes.

*Be it enacted by the People of the State of Maine, as follows:*

Sec. 1. R. S., c. 91-A, § 2, amended. The first sentence of section 2 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is amended to read as follows:

'A poll tax of \$3 shall be assessed upon every male resident of the State ~~above the age of 21 years~~ between the ages of 21 and 70 years, whether a citizen of the United States or an alien, in the place where he resides on the first day of each April, unless he is exempted therefrom by ~~the provisions of this chapter.~~'

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Sec. 2. R. S., c. 91-A, § 10, sub-§ IV, ¶ D, amended. Paragraph D of sub-section IV of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is amended to read as follows:

'D. The polls of all persons who have attained the age of 70 years and the polls and estates of all persons who by reason of infirmity or poverty are in the judgment of the assessors unable to contribute toward the public charges.'

Effective September 16, 1961

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## Chapter 60

### AN ACT Relating to Definition of Indecent Liberties.

*Be it enacted by the People of the State of Maine, as follows:*

R. S., c. 134, § 6, amended. Section 6 of chapter 134 of the Revised Statutes is amended to read as follows:

'Sec. 6. Indecent liberties. Whoever, being 21 years or more of age, takes any indecent liberty or liberties or indulges in any indecent or immoral practice or practices with the sexual parts or organs of any other person, male or female, under the age of 16 years, either with or without the consent of such male or female person, or, whoever, being 21 years or more of age, induces or procures any person under the age of 16 years to take any indecent liberty or liberties or to indulge in any indecent or immoral practice or practices with the sexual parts or organs of any person, male or female, other than the said person under the age of 16 years, shall, upon conviction thereof, be punished by imprisonment at hard labor for not less than one year nor more than 10 years.'

Effective September 16, 1961

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## Chapter 61

### AN ACT Relating to Refund of Sales Tax.

*Be it enacted by the People of the State of Maine, as follows:*

R. S., c. 17, § 12-A, additional. Chapter 17 of the Revised Statutes is amended by adding a new section 12-A, to read as follows:

'Sec. 12-A. Refund of sales tax on goods removed from State. When a business which operates from fixed locations within and without this State purchases supplies and equipment in this State, places them in inventory in this State, and subsequently withdraws them from inventory for use at a location of the business in another state without having made use other than storage within this State, it may request a refund of Maine sales tax paid at the time of purchase, provided it maintains inventory records by which the acquisition and disposition of such supplies and equipment purchased can be traced. No